

# CHARTER SCHOOL PROJECT (CSP) GRANT ALLOWABLE COSTS GUIDE

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*This guide is provided by the Office of Title Grants & Support and is intended to help CSP sub-recipient schools in planning and preparing budgets and budget amendments for CSP funds.*

## *HOW TO USE THIS GUIDE:*

- Allowable costs are organized into the following categories aligned with the RFP Budget Template: Travel, Property & Equipment, Contractual, Other, Supplies, Personnel, and Fringe.
- Some costs are **never** allowable within the CSP grant program. A list of unallowable costs is on the last page of this guide.
- Whether a cost is allowable during a given phase is noted in the Planning and Implementation columns.
- This is not a comprehensive list of allowable items. Applicants may request other items as long as they are appropriately categorized and itemized.
- **Please do not copy and paste Descriptions.** This guide is meant to help schools determine whether a *type* of cost is allowable. In order to ensure that sufficient detail is included when drafting a budget, please be sure to provide the WHO/WHAT/WHEN/WHERE/WHY/HOW information about the cost.

## **IMPORTANT:**

- All requested budget line items must be *reasonable, necessary, allowable* and *allocable*. Click [HERE](#) to learn more about RAN qualification.
- Budget requests must align with state and federal laws and guidance.
- Sub-recipients may be required to provide additional documents to the Office of Title Grants and Support for monitoring purposes at any time.
- **All costs submitted to the fiscal agent (IDOE) for reimbursement of CSP purchases must be included on an approved budget accompanied by an official DOE Award Letter. Purchases made prior to the approved budget amendment are made at the risk of the sub-grantee. After the budget is formally approved by the IDOE, a budget amendment must be submitted to make a change to any budget category above 10% of the category total fund amount.**

Travel			
Description & Examples	Special Instructions and Guidance	Planning Year	Implementation Years
<p>Travel costs for school leaders, staff, and school board to attend conferences and training.</p> <p><i>EXAMPLES:</i>  <i>Training, professional development, conferences, site visits to other charter schools.</i></p>	<ul style="list-style-type: none"> <li>✧ Scope of services/deliverables and/or expectation of outcomes for training.</li> <li>✧ Must include dates and duration, number of staff to receive training.</li> <li>✧ Additional justification may be requested for out-of-state travel, extraordinary costs.</li> <li>✧ If travel is included, school must itemize flight, hotel, per diem, rental car, and any other travel related cost.</li> </ul>	Y	Y

Property & Equipment			
Description & Examples	Special Instructions	Planning Year	Implementation Years
<p><b>Computer Hardware</b>                      Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.  <i>EXAMPLES:</i>  <i>Laptops, desktops, tablets, servers, wireless access points, charging carts, classroom-level printers.</i></p>	<ul style="list-style-type: none"> <li>✧ High priced or unusual hardware: attach product specifications for <i>example</i> item.</li> </ul>	N	Y

<p><b>Instructional Computer Software</b>                  Instructional software/programs. May be delivered online or via tangible device (disc). Applies to purchased or rented items.</p> <p><i>EXAMPLES</i>                  Supplemental literacy programs, virtual instruction systems, tutoring programs.</p>	<ul style="list-style-type: none"> <li>➤ For <i>all</i> software, product specifications which describe the scope of the services to be delivered by the program.</li> <li>➤ Must include duration and number of subscriptions/licenses (if applicable).</li> <li>➤ May include electronic textbooks (e-books).</li> </ul>	N	Y
<p><b>Computer Lab Equipment</b>                  Non-computer hardware for dedicated computer lab use. Durable goods with a reasonable life expectancy of over a year.</p> <p><i>EXAMPLES:</i>                  Document cameras, projectors, audio amplification.</p>	<ul style="list-style-type: none"> <li>➤ High priced or unusual equipment: attach product specifications for <i>example</i> item.</li> </ul>	N	Y
<p><b>Computer Hardware</b>                  Administrative Technology</p> <p>Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.</p> <p><i>EXAMPLES:</i>                  Front desk desktop, central printer, central copier, visitor registration hardware, inventory hardware, principal computer and printer.</p>	<ul style="list-style-type: none"> <li>➤ High priced or unusual hardware: attach product specifications for <i>example</i> item.</li> </ul>	Y	Y

<p><b>Computer Software</b>                  Administrative Software/Programs – Purchase and Rental                  May be delivered online or via tangible device (disc).</p> <p><i>EXAMPLES</i>                  Inventory software, visitor registration software, office suite licenses for front desk and administrative staff.</p>	<ul style="list-style-type: none"> <li>➤ For <i>all</i> software, product specifications which describe the scope of the services to be delivered by the program.</li> <li>➤ Must include duration of subscription/license (if applicable).</li> <li>➤ May include electronic textbooks (e-books).</li> </ul>	Y	Y
<p><b>Playground Equipment</b>                  Playground structures and equipment.</p> <p><i>EXAMPLES:</i>                  Playscapes, tetherball sets, swing sets, portable basketball hoops.</p>	<p>Must include product specifications for <i>example</i> item.                  Must include justification for the necessity of the equipment to fulfil the school’s educational model and meet the stated goals and objectives.</p> <ul style="list-style-type: none"> <li>✧ Ground cover, enclosures (fencing, landscape border) are not allowable.</li> <li>✧ Capitalized improvements are not allowable.</li> <li>✧ Costs associated with construction activities (engaging an architect, engineer, landscape architect) are not allowable.</li> </ul>	N	Y

<b>Supplies</b>			
<b>Description and Examples</b>	<b>Notes &amp; Special Instructions</b>	<b>Planning Year</b>	<b>Implementation Years</b>
<p>Furniture, Fixtures and Equipment                      Classroom Equipment, School Library/Media Center Equipment                      Non-computer hardware for instructional use. Durable goods with a reasonable life expectancy of over a year. May also include durable instructional equipment for special classes.</p> <p><i>EXAMPLES:</i>  <i>Projectors, screens, document cameras, audio amplification, DVD players. Teaching clocks, microscopes, musical instruments, physical education equipment and other tools for teaching and instruction.</i></p> <p>School Library/Media Center Equipment  <i>EXAMPLES:</i>  <i>DVD players, listening stations, paper cutters, label makers, binding equipment, book carts.</i></p> <p>School Library/Media Center Furniture:                      Furniture and fixtures for centralized school library/media center use.</p> <p><i>EXAMPLES:</i>  <i>Desks, chairs, tables, bookshelves, book return, circulation desk, dictionary stands, book displays, podiums.</i></p>	<ul style="list-style-type: none"> <li>✧ High priced or unusual equipment: attach product specifications for <i>example</i> item.</li> <li>✧ Materials for special classes: Course listing which demonstrates specific class is part of daily curriculum.</li> <li>✧ Itemize each item and the number of units to be purchased, the individual cost and the aggregate cost.</li> </ul>	N	Y

<p>Textbooks and curriculum, can include textbook binding.  <i>EXAMPLES:</i>  <i>Textbooks, supplemental instructional aids, curriculum packages.</i></p> <p><i>EXAMPLES:</i>  <i>Desktops, circulation/check-out hardware.</i></p> <p>Centralized library/media center software/programs. May be delivered online or via tangible device (disc).  <i>EXAMPLES</i>  <i>Circulation software, digital collections management.</i></p> <p>Electronic devices capable of reading, processing and executing software programs. Includes peripherals and expansions.  <i>EXAMPLES:</i>  <i>Desktops, docking stations, laptops, monitors, printers.</i></p> <p><b>Computer Software</b> Purchase and Rental  Dedicated computer lab software/programs. May be delivered online or via tangible device (disc).  <i>EXAMPLES:</i>  <i>Computer science program, office software suite, graphics software, publishing software, internet tools.</i></p>	<ul style="list-style-type: none"> <li>✧ For packages (bundles, kits, etc.): attach <i>example</i> product specifications which must document quantities of items included.</li> <li>✧ May include electronic media (e-books). If electronic media takes the form of annual subscription/renewable license, renewals and annual subscriptions must be documented and a plan to transition them off grant funds must be documented.</li> <li>✧ May include workbooks</li> </ul>		
<p>Library Books and/or Classroom Library Books  Books for use in individual classroom libraries. May be used as non-circulating reference or for student and teacher check-out.  <i>EXAMPLES:</i>  <i>Encyclopedia sets, fiction and non-fiction books, novels, book series, book sets.</i></p>	<ul style="list-style-type: none"> <li>➤ May include electronic media (e-books). If electronic media takes the form of annual subscription/renewable license.</li> <li>➤ High priced or unusual furnishings: attach product specifications for <i>example</i> item.</li> </ul>	N	Y

<p>Classroom furniture.  <i>EXAMPLES: Desks, chairs, tables, bookshelves, workstations.</i></p> <p>Administrative Furniture/Front office furniture.  <i>EXAMPLES: Desks, chairs, tables, fireproof filing cabinets.</i></p>	<p>✧ High priced or unusual furnishings: include itemization and product specifications for <i>example</i> item.</p>	<p>N</p>	<p>Y</p>
<p>Classroom-level Consumable Supplies                  Student workbooks, testing instruments, expendable items which are consumed as they are used. May include items with a reasonable life expectancy of less than a year.</p> <p><i>EXAMPLES:</i>  <i>Workbooks, testing materials, paper, pencils, toner. Student headphones, non-scientific/basic calculators.</i></p>	<p>➤ Can be grouped into single line item with attached sample list</p>	<p>N</p>	<p>Y</p>

<b>Contractual</b>			
Description & Explanation	Special Instructions and Guidance	Planning Year	Implementation Years
Tutor Stipends	<ul style="list-style-type: none"> <li>➤ ONLY allowable:                             <ul style="list-style-type: none"> <li>➤ Before, after school, on weekends.</li> <li>➤ NO MORE THAN \$25/hour.</li> </ul> </li> </ul>	N	Y
<p><b>Professional and Technical Services</b> Technology Installation</p> <p>Costs associated with the installation of instructional networks and hardware.</p> <p><i>EXAMPLES:</i> <i>Installation of classroom interactive systems, wiring computer lab, installation and wiring of school-wide wireless network.</i></p>	<p>Scope of services/deliverables, including cost breakdown.</p> <ul style="list-style-type: none"> <li>➤ Capital improvements are not allowable.</li> </ul>	Y	Y
<p><b>Professional and Technical Services</b> Instructional Staff Training</p> <p>Training for instructional staff designed to contribute to their professional or occupational growth and competence.</p> <p><i>EXAMPLES:</i> <i>In-service training, professional development, conferences, workshops, demonstrations, school visits to other charter schools.</i></p>	<ul style="list-style-type: none"> <li>➤ Scope of services/deliverables and/or expectation of outcomes for training.</li> <li>➤ Must include dates and duration, number of staff to receive training.</li> <li>➤ Additional justification may be requested for out-of-state travel, extraordinary costs.</li> <li>➤ If travel is included, school must use the most economical travel arrangements.</li> </ul>	Y	Y



<p><b>Professional and Technical Services</b></p> <p>Instruction and Curriculum Development Services which are designed to aid in developing curriculum and understanding techniques for instruction.</p> <p><i>EXAMPLES: Consulting fees to develop program goals and objectives, assessment tools, curriculum.</i></p>	<p>➤ Scope of services/deliverables and/or expectation of outcomes.</p>	<p>Y</p>	<p>Y</p>
<p><b>Professional and Technical Services</b></p> <p>Professional Services and Consulting Costs for services related to start-up expenses and organization development.</p> <p><i>EXAMPLES: Legal costs for lease and charter contract negotiations, bylaws, policies; Consulting fees to develop organization policies and business plan, accounting/auditing professional to develop internal controls, accounting systems, and the development of auditable financial processes/financial reporting.</i></p>	<p>Scope of services/deliverables and/or expectation of outcomes.</p> <p>➤ Cost allowable one-time ONLY during Planning OR Implementation I (not allowable in both phases).</p>	<p>Y/N</p>	<p>Y/N</p>

<b>Other</b>			
<b>Description and Examples</b>	Special Instructions and Notes	Planning Year	Implementation Years
<p><b>Insurance and Bond Premiums</b></p> <p>Insurance <u>prepaid</u> for up to one year.</p> <p><i>ALLOWABLE TYPES: Property, officers and directors liability, fidelity bond, commercial liability, employee liability.</i></p>	<p>Must provide effective date which is no earlier than 3 months prior to school opening date.</p> <ul style="list-style-type: none"> <li>➤ Cost allowable one-time ONLY during Planning OR Implementation I (not allowable in both phases).</li> <li>➤ Cannot be a significant portion of the grant total funds requested</li> </ul>	Y/N	Y/N
<p><b>Communications</b></p> <p>Postage Postage for promotional mailing at non-profit rate to promote new school program. Promotional Materials</p>	<ul style="list-style-type: none"> <li>➤ Must provide outreach plan.</li> <li>➤ High costs must be supported with justification for quantity of mailed items.</li> <li>➤ Must be fully expended during the grant period.                             <ul style="list-style-type: none"> <li>➤ Must be itemized and usage must be documented in outreach plan</li> <li>➤ All materials must be fully expended during grant period</li> </ul> </li> </ul>	Y	Y

<p><b>Other Purchased Services</b> Outreach and Recruitment</p> <p>Informational materials and intangible items and services to educate the community about the charter school mission, program, contacts, registration process, lottery, performance outcomes and to recruit leadership, instructional and professional personnel.</p> <p><i>EXAMPLES: Design and printing of brochures and postcards, radio spots, exterior school signage, television ads, website design, newspaper ads, outreach consultant.</i></p>	<ul style="list-style-type: none"> <li>➤ Must provide outreach plan.</li> <li>➤ Consultant (outreach professional, web designer, etc.) Costs must be accompanied by documentation including scope of services/deliverables or expectation of outcomes.</li> <li>➤ All outreach materials must include registration information and state that the school is a <i>tuition-free public charter school</i>.</li> <li>➤ Materials must be specific to school.</li> <li>➤ Program office may require pre-product proof to verify compliance.</li> <li>➤ Promotional items are not allowable.</li> <li>➤ School signage may not comprise a capital improvement (i.e. cannot be permanent).</li> <li>➤ Materials must be fully distributed during the grant period.</li> </ul>	Y	Y
<p><b>Rental</b> Facility Rent Mortgage, lease, or rent payment for school facility.</p>	<p>School lease (uploaded to FLCSP as a Required Document) must include effective dates, rent, and facility address.</p> <ul style="list-style-type: none"> <li>➤ ➤ <b>Cost allowable ONLY</b> prior to school opening date.</li> </ul>	Y	N

<p><b>Dues and Fees</b>                  Association Fees                  School Association fees or dues for membership.</p>	<p>➤ ➤ First year annual fees/dues ONLY; <b>renewal dues are not allowable.</b></p>	<p>Y</p>	<p>N</p>
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Personnel			
Description & Examples	Notes & Special Instructions	Planni ng Year	Implementation Years
<p><b>Salaries</b>                  Essential Staff                  Salaries</p>	<ul style="list-style-type: none"> <li>➤ Cost allowable ONLY prior to school opening date.</li> <li>➤ Include what the charter school’s plan to include these staff in the budget is beyond the life of the grant.</li> <li>➤ How will capacity be built through this staff member so that the staff member can either be sustained or will no longer be needed beyond the life of the grant?</li> </ul>	<p>Y</p>	<p>N</p>
<p><b>Salaries</b>                  Staff essential to school model and design that are not required to be paid through general funds</p>	<ul style="list-style-type: none"> <li>➤ Cost allowable ONLY AFTER to school opening date.</li> <li>➤ Include what the charter school’s plan to include these staff in the budget is beyond the life of the grant.</li> <li>➤ How will capacity be built through this staff member so that the staff member can either be sustained or will no longer be needed beyond the life of the grant?</li> <li>➤ School support staff are not allowable (secretary, cafeteria staff, custodial staff)</li> </ul>	<p>N</p>	<p>Y</p>

<b>Fringe</b>			
<b>Description &amp; Examples</b>	<b>Notes &amp; Special Instructions</b>	<b>Planning Year</b>	<b>Implementation Years</b>
<p><b>Fringe Benefits</b> Essential Staff fringe benefits Salaries</p> <p>Amount paid to employees of the school essential during pre-opening period.</p>	<ul style="list-style-type: none"> <li>➤ Cost allowable ONLY prior to school opening date.</li> <li>➤ Include what the charter school’s plan to include these staff in the budget is beyond the life of the grant.</li> <li>➤ How will capacity be built through this staff member so that the staff member can either be sustained or will no longer be needed beyond the life of the grant?</li> </ul>	Y	Y

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GENERAL CATEGORY	UNALLOWABLE COSTS WITHIN CSP GRANT PROGRAM OTHER CONDITIONS IMPACTING ALLOWABILITY
Activities	<ul style="list-style-type: none"> <li>• Field trips</li> <li>• Extracurricular activities, programs, etc.</li> <li>• Athletic (team/afterschool) equipment</li> </ul>
Apparel	<ul style="list-style-type: none"> <li>• Student uniforms</li> <li>• Athletic &amp; extracurricular uniforms and costumes</li> <li><input type="checkbox"/> Staff uniforms</li> </ul>
Capital Improvements	<ul style="list-style-type: none"> <li><input type="checkbox"/> Addition of permanent structural improvement or restoration of some aspect of a property that will either enhance the property's overall value or increase its useful life</li> </ul>
Construction	<ul style="list-style-type: none"> <li>• Construction of new facility</li> <li>• Construction on existing facility</li> <li>• Building renovations, refurbishments, and restoration</li> <li>• Activities for which an architect and/or engineer must be utilized</li> </ul>
Supplies	<ul style="list-style-type: none"> <li>• Cleaning supplies</li> <li>• Cafeteria/food service supplies</li> </ul>
Food	<ul style="list-style-type: none"> <li>• Food</li> <li>• Beverages</li> <li>• Equipment and supplies used exclusively for the service of food/beverages (cafeteria equipment)</li> </ul>
Incentives	<ul style="list-style-type: none"> <li>• Gift certificates</li> <li>• Gift cards</li> <li>• Food</li> <li>• Alcoholic beverages</li> <li>• Awards and gifts</li> </ul>
Lobbying	<ul style="list-style-type: none"> <li>• Lobbying or related expenses</li> </ul>
<ul style="list-style-type: none"> <li>• Professional Fees</li> </ul>	<ul style="list-style-type: none"> <li>• Accounting, auditing and legal fees <u>not</u> related to organizational start-up and planning</li> </ul>
Recruitment	<ul style="list-style-type: none"> <li>• Placement fees (employment advertising okay)</li> </ul>

GENERAL CATEGORY	UNALLOWABLE COSTS WITHIN CSP GRANT PROGRAM OTHER CONDITIONS IMPACTING ALLOWABILITY
Recurring Expenses	<ul style="list-style-type: none"> <li>• Rent/leases on or after first day of school</li> <li>• Operating expenses and utilities, equipment leases, monthly and annual contracts</li> <li>• Recurrent/repeated professional development and training</li> <li>• Fees such as monthly insurance and payroll services, management company fees, service contracts, trash disposal, gas/electric/phone/water/utilities, cell phones, etc.</li> </ul>
Renovations	<ul style="list-style-type: none"> <li>• Structural (roofing, wall repair, electrical wiring/rewiring)</li> <li>• Room additions</li> <li>• Fixed partitions</li> <li>• Security (fences, alarms, cameras)</li> <li>• Painting</li> <li>• Carpeting</li> <li>• Landscaping</li> </ul>
Salaries	<p><input type="checkbox"/> No salaries or related fringe benefits after the school opens for essential staff</p>
Student	<ul style="list-style-type: none"> <li>• Student membership fees</li> <li>• Student conferences</li> </ul>
Technology	<ul style="list-style-type: none"> <li>• No electrical installation or modification to room dividers or existing walls, floors, ceilings, or structural elements.</li> <li>• <i>Installation of computer network cabling is only allowable when not already present and may not comprise a capital improvement to the property</i></li> </ul>